



Sales and Use Tax Report June 2023



Finance Department
Issued
July 24, 2023

Summary

Sales and Use taxes are the city's largest source of revenue. Changes in sales tax revenues can significantly impact the ability to provide services by the city. Reporting on tax revenues allows for monitoring of tax revenues and understanding trends.

The 3.0% sales and use tax revenues (retail sales tax, general use tax and motor vehicle tax) is used for daily operations such as police, public works, community development, library, museum, and other general operations (General Fund).

The 3.0% building use tax revenues are used for capital and infrastructure needs (Capital Projects Fund).

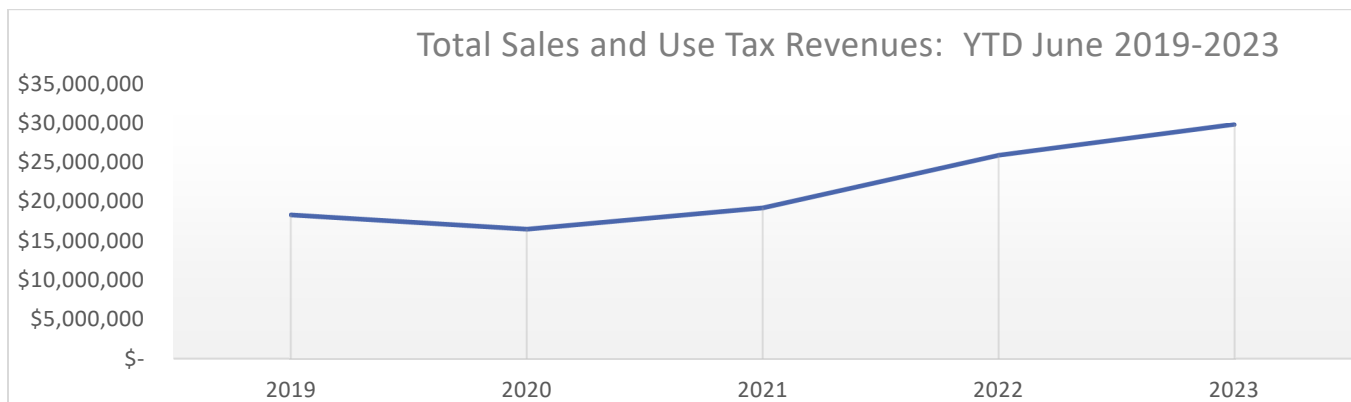
In January 2021, voters approved a 0.75% increase in sales and use tax to be used for capital improvement projects and was effective 1/1/2022.

June 2023	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<i>Retail Sales Tax</i>	\$ 3,024,665	\$ -	\$ 771,140	\$ -
<i>General Use Tax</i>	\$ 61,249	\$ -	\$ 15,312	\$ -
<i>Building Use Tax</i>	\$ -	\$ 83,325	\$ 20,812	\$ -
<i>Motor Vehicle Tax</i>	\$ 287,000	\$ -	\$ 71,750	\$ -
<i>Lodging Tax</i>	\$ -	\$ -	\$ -	\$ 79,049
Total	\$ 3,372,914	\$ 83,325	\$ 879,014	\$ 79,049

**June 2023
Total = \$4,414,302**

**June 2023
Year-to-Date Total =
\$29,793,475**

June 2023 Year-to-Date	General Fund	Capital Projects Fund	3A Capital Fund	Lodgers Tax Fund
<i>Retail Sales Tax</i>	\$ 19,766,585	\$ -	\$ 4,975,305	\$ -
<i>General Use Tax</i>	\$ 709,599	\$ -	\$ 176,028	\$ -
<i>Building Use Tax</i>	\$ -	\$ 1,408,144	\$ 351,685	\$ -
<i>Motor Vehicle Tax</i>	\$ 1,679,580	\$ -	\$ 419,895	\$ -
<i>Lodging Tax</i>	\$ -	\$ -	\$ -	\$ 306,654
Total	\$ 22,155,764	\$ 1,408,144	\$ 5,922,913	\$ 306,654



Sales and Use Tax Revenues – General Fund

There are three major components of sales and use tax revenues that are reported on a monthly basis. These revenues are the primary funding source for the daily operations provided by the city.

- Retail Sales Tax
- General Use Tax
- Vehicle Sales Tax

Retail sales tax comprises 84% of General Fund tax revenue's budget. Add general use tax and it is 88%. *This comparison does not include the 3A sales and use tax.*

June 2023 compared to June 2022:

- Retail sales tax revenues of \$3,024,665 were lower than 2022 by \$264,471 or 8%.
- General use tax revenues of \$61,249 were lower than 2022 by \$22,721 or 27%.
- Motor vehicle tax revenues of \$287,000 were higher than 2022 by \$67,098 or 31%.

Overall, June 2023 compared to June 2022 sales and use taxes for the General Fund of \$3,372,914 were lower than 2022 by \$220,094 or 6%.

Year-to-date:

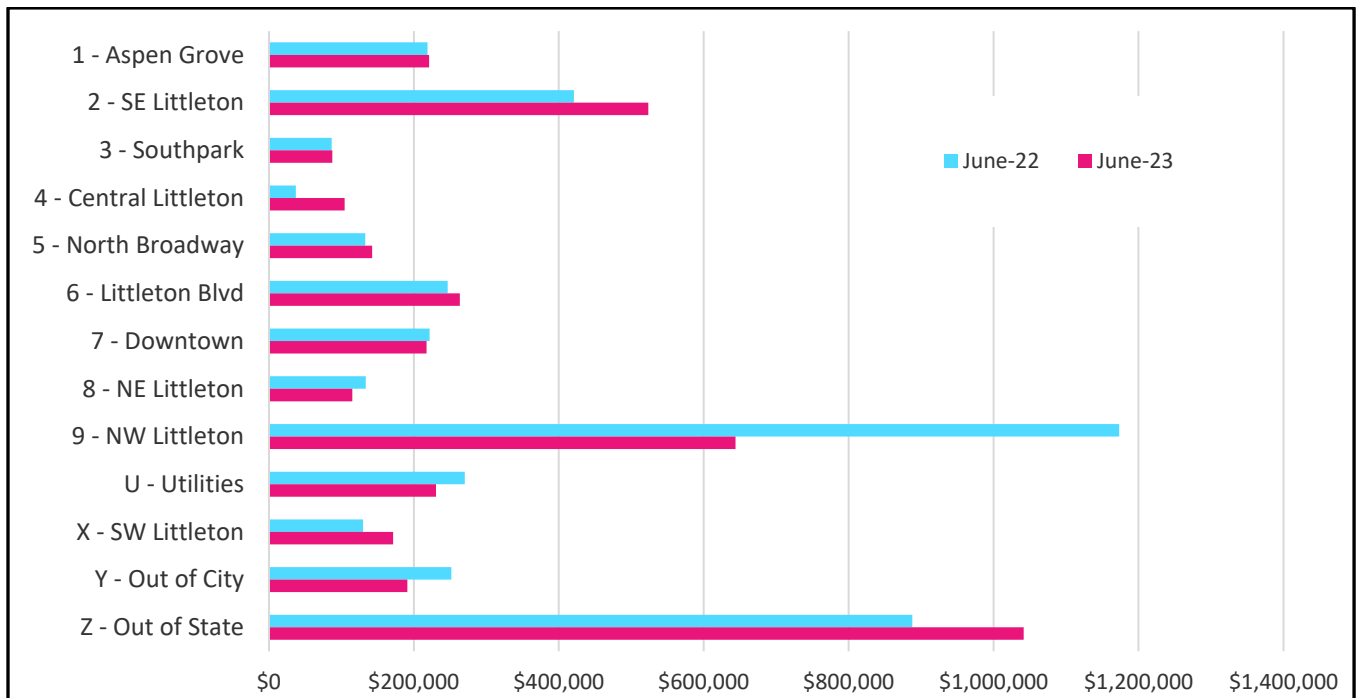
- Retail sales tax revenues of \$19,766,585 were higher than 2022 by \$582,113 or 3%.
- General use tax revenues of \$709,599 were lower than 2022 by \$32,211 or 4%.
- Motor vehicle tax revenues of \$1,679,580 were higher than 2022 by \$123,160 or 8%.

Overall, June 2023 compared to June 2022 sales and use taxes for the General Fund of \$22,155,764 were higher than 2022 by \$673,063 or 3%.

Retail Sales and General Use Tax by Geographic Location

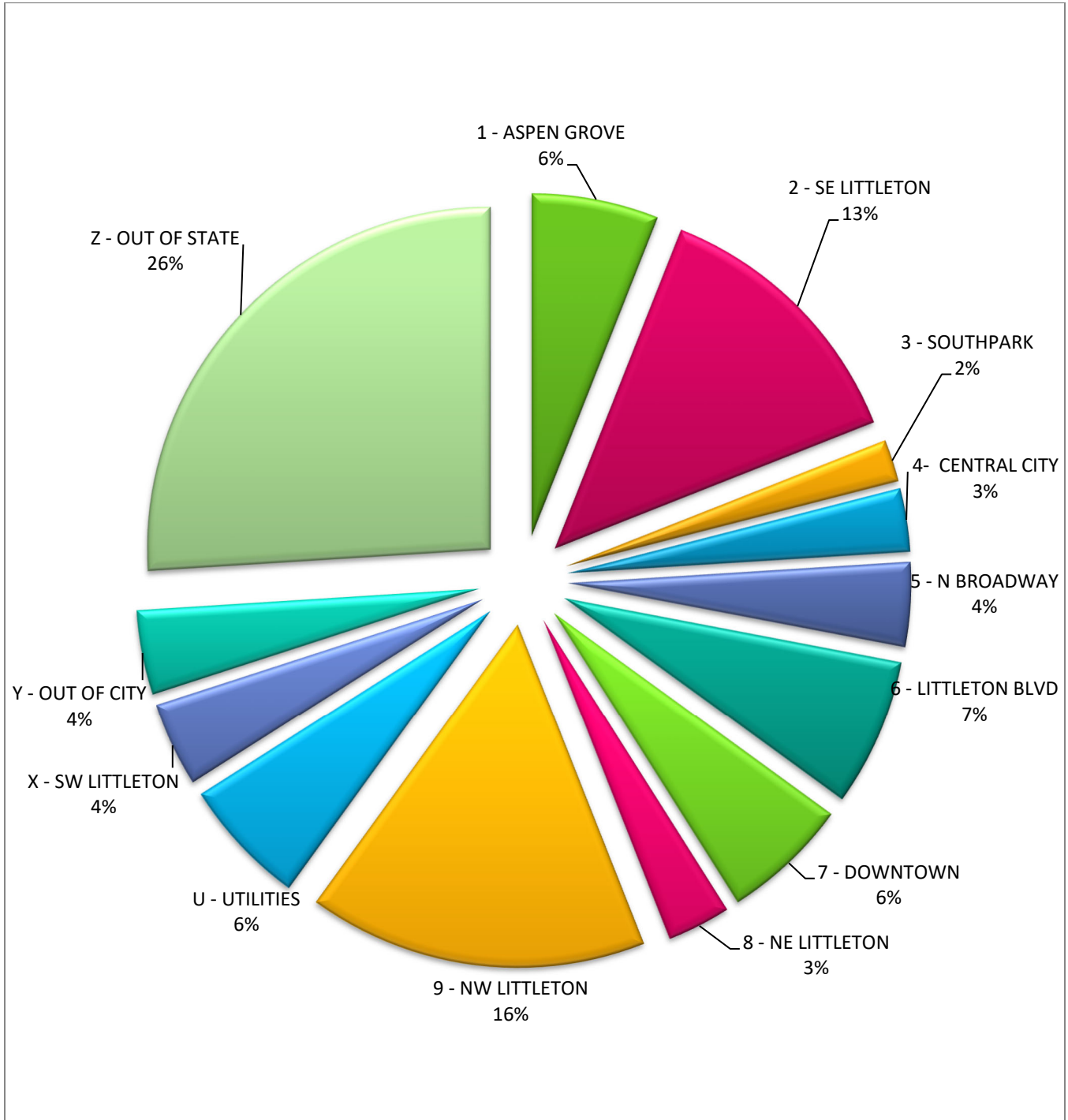
The following chart reflects comparative retail sales tax and general use tax by geographical area for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

Location	June-22	June-23	Month-to Month % of Change	Up/ Down	YTD Jun-22	YTD Jun-23	YTD % Change	Up/ Down
1 - Aspen Grove	\$218,964	\$221,092	0.97%	↑	\$1,302,447	\$1,454,845	11.70%	↑
2 - SE Littleton	\$420,953	\$523,665	24.40%	↑	\$2,339,493	\$2,485,429	6.24%	↑
3 - Southpark	\$86,701	\$87,395	0.80%	↑	\$493,404	\$579,326	17.41%	↑
4 - Central Littleton	\$37,202	\$104,578	181.11%	↑	\$255,209	\$534,495	109.43%	↑
5 - North Broadway	\$132,994	\$142,518	7.16%	↑	\$858,353	\$926,811	7.98%	↑
6 - Littleton Blvd	\$246,749	\$263,553	6.81%	↑	\$1,269,082	\$1,517,426	19.41%	↑
7 - Downtown	\$221,764	\$217,604	-1.88%	↓	\$1,309,240	\$1,388,342	6.20%	↑
8 - NE Littleton	\$133,599	\$115,100	-13.85%	↓	\$795,755	\$687,534	-13.60%	↓
9 - NW Littleton	\$1,173,462	\$643,869	-45.13%	↓	\$3,579,737	\$3,381,369	-5.54%	↓
U - Utilities	\$270,417	\$230,633	-14.71%	↓	\$1,896,971	\$2,061,911	8.69%	↑
X - SW Littleton	\$129,902	\$171,399	31.94%	↑	\$648,845	\$824,937	27.14%	↑
Y - Out of City	\$251,776	\$191,100	-24.10%	↓	\$2,206,976	\$2,017,225	-8.60%	↓
Z - Out of State	\$887,857	\$1,041,580	17.31%	↑	\$6,708,226	\$8,094,408	20.66%	↑
Refund & Adjustments	-\$35	-\$2,670			-\$136,076	-\$19,886		
Total - All Area	\$4,212,307	\$3,951,416	-6.19%	↓	\$23,527,662	\$25,934,171	10.23%	↑



Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Revenues
Percentage of Collections by Geographical Location
June 2023
(May Filing Period)

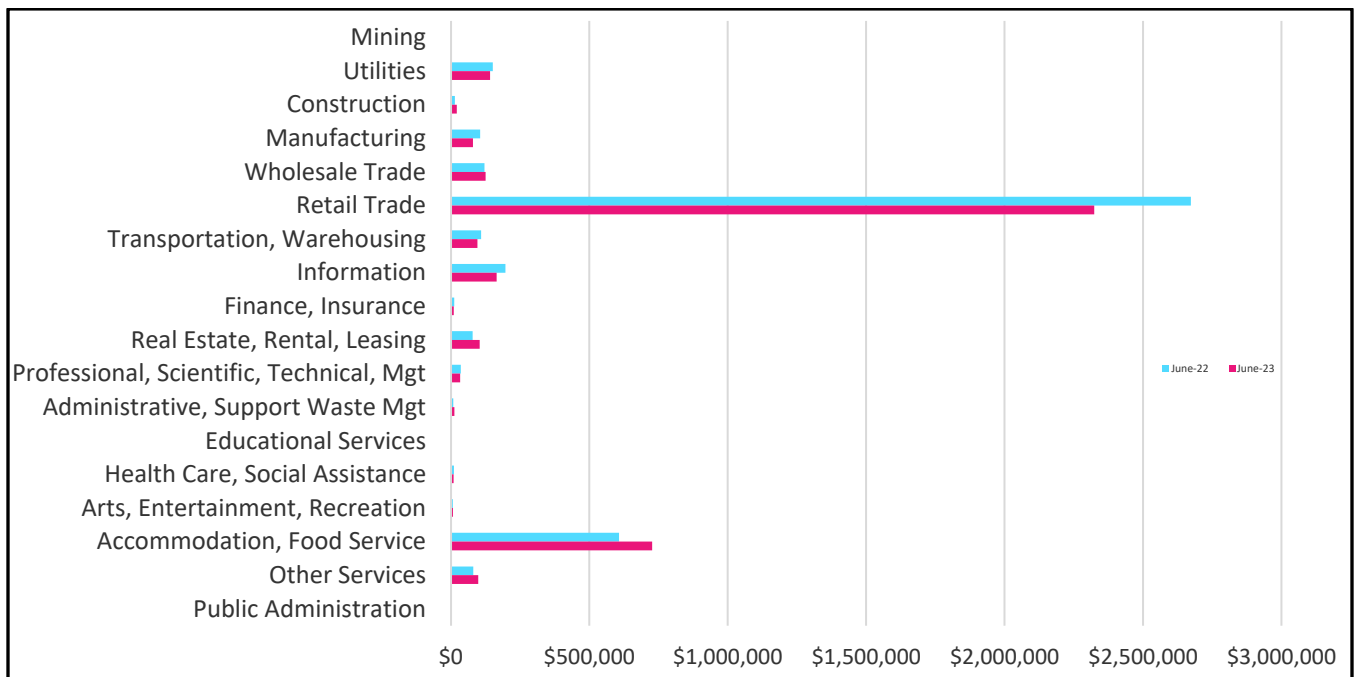


Note: Out of City = Colorado companies collecting sales tax on sales to Littleton residents; Out of State = Non-Colorado companies collecting sales tax on sales to Littleton residents.

Retail Sales and General Use Tax Trends by NAICS – Industry

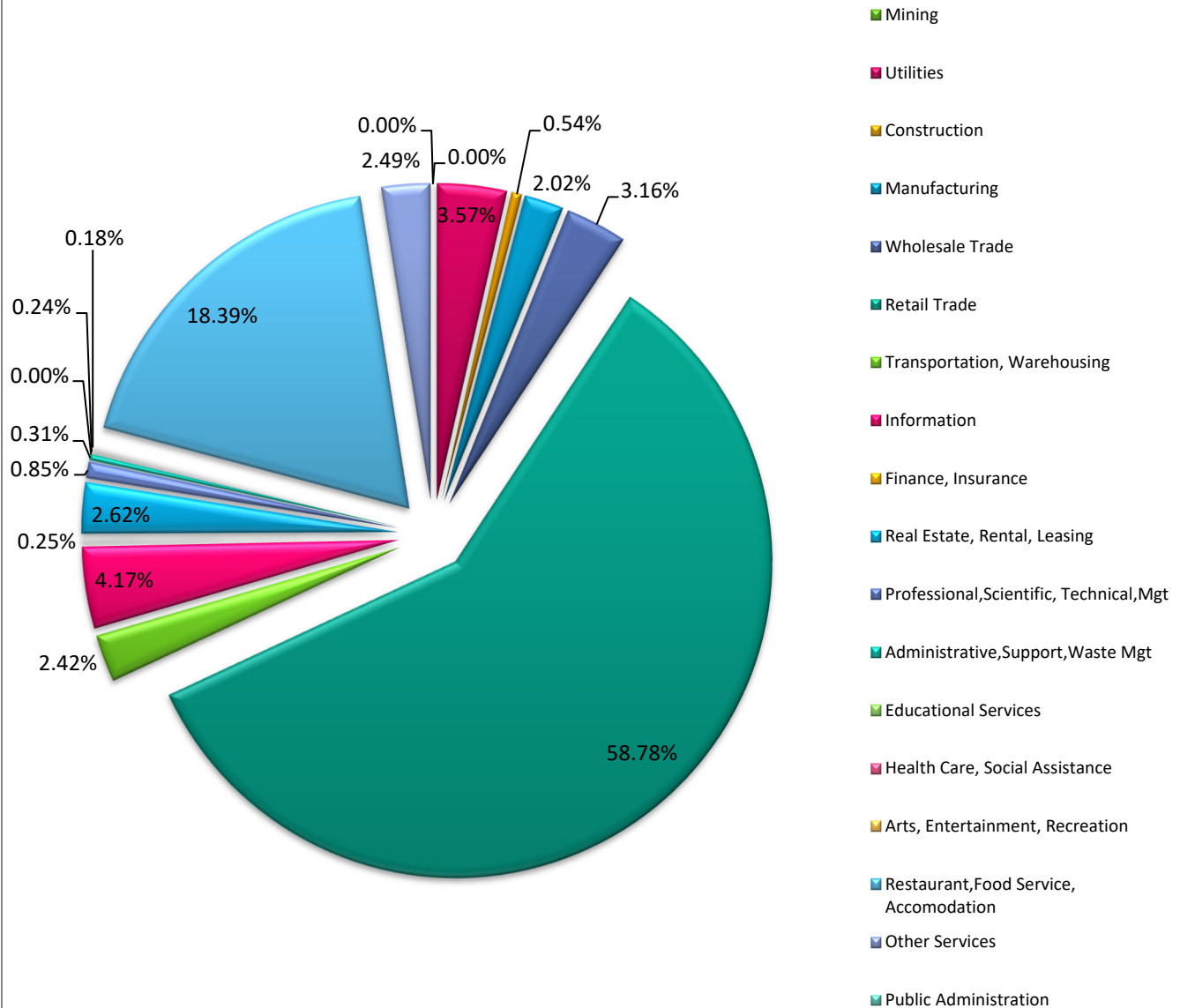
The following chart reflects comparative retail sales tax and general use tax by NAICS sectors for the periods. This includes all sales and use tax revenues – the General Fund (3%), the 3A Capital Fund (0.75%), and lodgers tax (5%). This does not include motor vehicle or building use tax.

NAICS SECTORS	June-22	June-23	Month-to Month % of Change	Up/ Down	YTD Jun-22	YTD Jun-23	YTD % Change	Up/ Down
Mining	\$0	\$0	0.00%	▲	\$0	\$0	0.00%	▲
Utilities	\$151,433	\$141,163	-6.78%	▼	\$1,107,256	\$1,410,826	27.42%	▲
Construction	\$14,504	\$21,407	47.60%	▲	\$224,921	\$268,152	19.22%	▲
Manufacturing	\$105,843	\$79,762	-24.64%	▼	\$763,950	\$709,789	-7.09%	▼
Wholesale Trade	\$121,295	\$125,084	3.12%	▲	\$960,712	\$1,131,403	17.77%	▲
Retail Trade	\$2,673,311	\$2,323,897	-13.07%	▼	\$13,407,766	\$14,211,596	6.00%	▲
Transportation, Warehousing	\$108,965	\$95,750	-12.13%	▼	\$511,870	\$584,054	14.10%	▲
Information	\$196,961	\$165,014	-16.22%	▼	\$1,425,727	\$1,321,773	-7.29%	▼
Finance, Insurance	\$11,925	\$10,049	-15.73%	▼	\$93,167	\$99,820	7.14%	▲
Real Estate, Rental, Leasing	\$78,207	\$103,786	32.71%	▲	\$700,817	\$889,208	26.88%	▲
Professional, Scientific, Technical, Mgt	\$35,580	\$33,613	-5.53%	▼	\$420,825	\$377,219	-10.36%	▼
Administrative, Support Waste Mgt	\$8,387	\$12,317	46.87%	▲	\$141,252	\$186,999	32.39%	▲
Educational Services	\$0	\$0	0.00%	▲	\$2,084	\$2,724	30.69%	▲
Health Care, Social Assistance	\$10,669	\$9,562	-10.38%	▼	\$107,903	\$96,937	-10.16%	▼
Arts, Entertainment, Recreation	\$6,929	\$7,193	3.81%	▲	\$48,035	\$53,050	10.44%	▲
Accommodation, Food Service	\$607,386	\$726,963	19.69%	▲	\$3,171,298	\$3,936,294	24.12%	▲
Other Services	\$80,948	\$98,526	21.72%	▲	\$575,609	\$673,490	17.00%	▲
Public Administration	\$0	\$0	0.00%	▲	\$546	\$723	32.34%	▲
Refund & Adjustments	-\$35	-\$2,670			-\$136,076	-\$19,886		
TOTAL	\$4,212,307	\$3,951,416	-6.19%	▼	\$23,527,662	\$25,934,171	10.23%	▲



**Retail Sales and General Use Tax Revenues
Percentage of Collections by Industry (NAICS)
June 2023
(May Filing Period)**

NAICS - June 2023

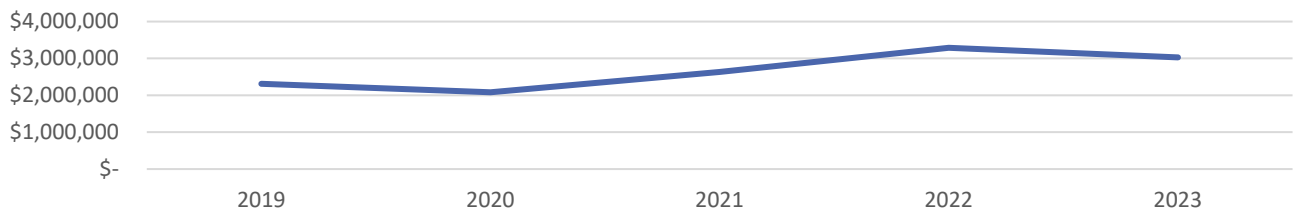


Sales and Use Tax Revenues for June 2023 (May Filing Period)

Retail Sales Tax - General Fund

		2019	2020	2021	2022	2023	% Over(Under) Previous Year
Jan	\$	3,450,672	\$ 3,876,757	\$ 3,748,875	\$ 4,699,790	\$ 4,913,403	4.55%
Feb	\$	2,102,509	\$ 2,129,380	\$ 2,243,614	\$ 2,574,343	\$ 2,692,014	4.57%
Mar	\$	1,919,958	\$ 1,853,086	\$ 2,072,372	\$ 2,573,621	\$ 2,544,130	-1.15%
Apr	\$	2,669,311	\$ 2,331,844	\$ 3,168,973	\$ 3,518,254	\$ 3,641,668	3.51%
May	\$	2,337,502	\$ 1,753,173	\$ 2,509,024	\$ 2,529,329	\$ 2,950,706	16.66%
June	\$	2,308,593	\$ 2,084,197	\$ 2,629,480	\$ 3,289,136	\$ 3,024,665	-8.04%
YTD Total	\$	14,788,546	\$ 14,028,437	\$ 16,372,338	\$ 19,184,472	\$ 19,766,585	3.03%

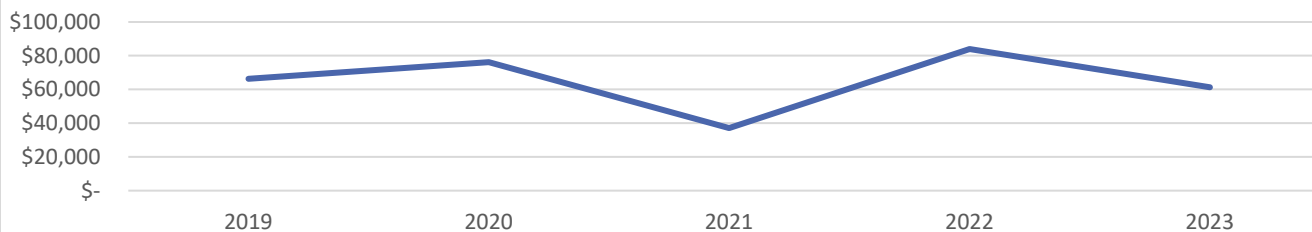
Retail Sales Tax - General Fund
June: 2019 - 2023



General Use Tax - General Fund

		2019	2020	2021	2022	2023	% Over(Under) Previous Year
Jan	\$	305,592	\$ 353,871	\$ 235,971	\$ 267,059	\$ 203,655	-23.74%
Feb	\$	245,014	\$ 57,270	\$ 107,411	\$ 131,974	\$ 84,130	-36.25%
Mar	\$	216,146	\$ 84,082	\$ 123,701	\$ 74,321	\$ 160,487	115.94%
Apr	\$	214,415	\$ 82,690	\$ 91,078	\$ 122,262	\$ 146,120	19.51%
May	\$	55,965	\$ 44,583	\$ 77,082	\$ 62,223	\$ 53,957	-13.28%
Jun	\$	66,304	\$ 76,121	\$ 37,058	\$ 83,970	\$ 61,249	-27.06%
YTD Total	\$	1,103,437	\$ 698,616	\$ 672,301	\$ 741,809	\$ 709,599	-4.34%

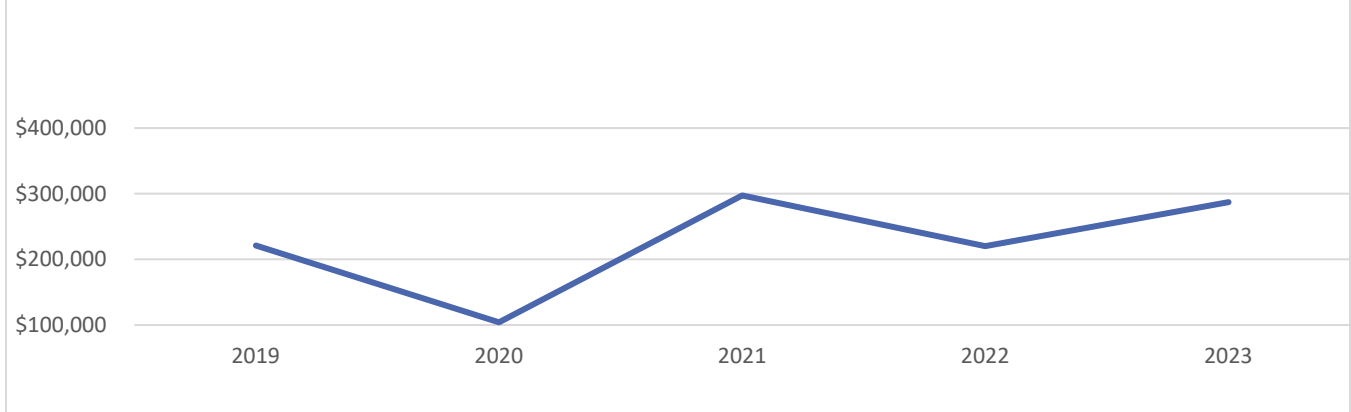
General Use Tax - General Fund
June: 2019 - 2023



Motor Vehicles Sales Tax - General Fund

		2019		2020		2021		2022		2023	% Over(Under) Previous Year
Jan	\$	265,667	\$	230,784	\$	234,540	\$	251,266	\$	230,579	-8.23%
Feb	\$	178,221	\$	245,434	\$	231,482	\$	250,648	\$	296,975	18.48%
Mar	\$	170,884	\$	189,739	\$	176,969	\$	285,936	\$	230,214	-19.49%
Apr	\$	188,914	\$	128,498	\$	256,418	\$	291,587	\$	329,347	12.95%
May	\$	254,847	\$	141,362	\$	243,853	\$	257,081	\$	305,466	18.82%
Jun	\$	221,066	\$	104,010	\$	297,421	\$	219,902	\$	287,000	30.51%
YTD Total	\$	1,279,598	\$	1,039,827	\$	1,440,684	\$	1,556,420	\$	1,679,580	7.91%

Motor Vehicle Sales Tax
June: 2019 - 2023

**Building Use Tax - Capital Projects Fund**

		2019		2020		2021		2022		2023	% Over(Under) Previous Year
Jan	\$	67,084	\$	148,259	\$	181,172	\$	33,009	\$	55,244	67.36%
Feb	\$	282,498	\$	119,344	\$	74,461	\$	51,328	\$	64,918	26.48%
Mar	\$	53,536	\$	70,541	\$	84,061	\$	100,499	\$	46,963	-53.27%
Apr	\$	216,396	\$	239,204	\$	96,500	\$	55,622	\$	66,707	19.93%
May	\$	271,609	\$	42,430	\$	55,287	\$	142,649	\$	1,090,988	664.81%
Jun	\$	217,245	\$	91,675	\$	211,214	\$	102,708	\$	83,325	-18.87%
YTD Total	\$	1,108,367	\$	711,453	\$	702,695	\$	485,815	\$	1,408,144	189.85%

Building Use Tax
June: 2019 - 2023

